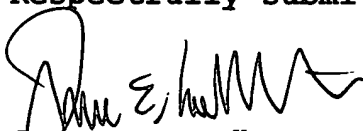


REMARKS

Although no amendment of the title should be needed, this Amendment is submitted to ensure that the correct title of the invention will be listed on the front page of the Letters Patent, since the Title of the Invention printed on the Notice of Allowance was different from that of the English translation of the application submitted on September 20, 2005. The title should read as follows: CODING APPARATUS AND CODING METHOD.

Entry of this Amendment to the Title is respectfully requested.

Respectfully submitted,



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JEL/jpf

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